

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Rosemary and Jerry E. Byerly
DOCKET NO.: 05-00400.001-R-1
PARCEL NO.: 16-05-01-217-003-0000

The parties of record before the Property Tax Appeal Board are Rosemary and Jerry E. Byerly, the appellants, and the Will County Board of Review.

The subject property consists of a split-level brick and frame dwelling that was built in 1977 and contains 1,476 square feet of living area. Amenities include a full unfinished basement, central air conditioning, a fireplace, a deck, a 240 square foot enclosed sunroom, and a 545 square foot attached garage.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted documentation detailing the remodeling costs of \$12,008 including labor to convert a screened porch to a sunroom.

The appellants argued the board of review unjustly increased the subject's 2005 assessment from \$76,620 to \$82,806 based on misinformation. The appellants submitted Exhibit 1, the board of review's final decision regarding the subject property, indicating the subject's assessment was changed due to remodeling of an existing structure, completely or partially. However, the appellants contend the assessment increase was a result of Exhibit 2, which is a document that was prepared by the Homer Township Assessor's Office. This document indicates the assessor's office was updating records and the subject parcel was surveyed on June 2, 2004, for an addition permit noting the sunroom. The appellants argued the converted sunroom was not an addition, but was actually constructed as a screened patio in 1981. The appellants submitted a building and use permit and a certificate of occupancy and compliance from 1981 to support this testimony. The appellants next presented the subject property's

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	15,014
IMPR.:	\$	67,792
TOTAL:	\$	82,806

Subject only to the State multiplier as applicable.

assessment history showing its assessment increased from \$17,300 in 1981 to \$22,515 in 1982. The appellants contend the assessment increase between 1981 and 1982 was for the construction of the screened patio. Thus, the appellants argued the increase in assessed value of the structure had already been realized between 1981 and 1982. Therefore, the appellants contend that the subject's converted sunroom had been improperly assessed twice as an addition.

The appellants argued the sunroom has the same 2 x 4 construction, roof, ceiling, exterior gutters and remains unheated, as in 1981. In 2004, the exterior siding and interior paneling was replaced. Additionally, the structure was stabilized and new thermal glass insulated windows and flooring were installed. The appellants acknowledged while this activity could be construed as an improvement, it is not an addition since there was no change in square footage. Furthermore, the appellants contend the remodeling is not likely to increase the value of the property. Based on this evidence, the appellants requested a reduction in the subject property's assessment to the amount prior to board of review action, or a total assessment of \$76,620.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$82,806 was disclosed. The subject's assessment reflects an estimated market value of \$249,040 using Will County's 2005 three-year median level of assessments of 33.25%.

In support of the subject's assessment, the board of review representative for this appeal, Chief Deputy Assessor for Homer Township, Dale B. Butalla, submitted a letter addressing the appeal and the subject's property record card. The board of review also submitted property record cards and a grid analysis of four suggested comparables.

Butalla testified he disagreed with the appellants' contention that the screened patio was assessed in 1982 and simply remodeled in 2004 and therefore should not be assessed. Butalla argued the appellants submitted no corroborating evidence showing the subject's assessment increase in 1982 was due to the addition of the screened patio and not as a result application of an equalization factor or revaluation of the subdivision. Butalla testified he researched the township assessor records found no documentation revealing the screened patio had ever been assessed, noting four different assessors have held office since 1981.

To demonstrate the sunroom had not been previously assessed, the assessor compared the subject dwelling's assessment (prior to its

increase by the board of review) to the assessments of other comparable homes located in the subject's subdivision to determine if a difference in assessed value existed. (Exhibit B). The comparables consist of split-level brick and frame dwellings that were built from 1975 to 1978. Features include full unfinished basements, central air conditioning, and 542 square foot garages. Comparables 2 and 3 have a fireplace. None of the comparables have a sunroom like the subject. The comparables have improvement assessments ranging from \$63,239 to \$66,531 or from \$42.84 to \$45.08 per square foot of living area. The subject property had an improvement assessment of \$61,606 or \$41.74 per square foot of living area prior to its increase by the board of review, which is less than any of the comparables. Based on this analysis coupled with the aforementioned research, the assessor and board of review determined the screened patio/sunroom had never been previously assessed.

The board of review further pointed out the subject's increased assessment reflects an estimated market value increase of \$18,558. While the estimated market value increase is greater than the remodeling cost of approximately \$12,000 as reported by the appellants, the remodeling cost does not include the value of the existing roof and support structure, which are generally the larger cost items.

The board of review next presented Exhibit C, which is an analysis of the same previously mentioned comparable properties. The board of review argued this evidence demonstrates the subject property is equitably assessed and supports its estimated market value as reflected by its assessment. The comparables have improvement assessments ranging from \$63,239 to \$66,531 or from \$42.84 to \$45.08 per square foot of living area. The subject property has a final 2005 improvement assessment of \$67,792 or \$45.93 per square foot of living area. Comparables 1 and 4 sold for prices of \$254,000 and \$380,000 or \$172.09 and \$257.45 per square foot of living area including land, respectively. The transactions occurred in January 2004 and October 2005. The subject's total assessment of \$82,806 reflects an estimated market value of \$249,040 or \$168.73 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued the subject property is overvalued because the board of review unjustly increased its assessment for an

addition that had already been assessed in 1982. By increasing its assessment in 2005, the appellants contend that the subject's converted sunroom had been improperly assessed twice as an addition. Furthermore, the appellants argued while the remodeling could be classified as an improvement, it is not an addition since there was no change in square footage. Finally, the appellants contend the remodeling is not likely to increase the value of the subject property. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not met this burden.

The Property Tax Appeal Board finds the appellants' arguments are irrelevant with respect to the subject's sunroom being assessed twice, once in 1982 and again in 2005. The Board finds this record is void of conclusive documentary evidence showing the subject's assessment increase in 1982 was the result of the newly constructed screened patio. Furthermore, Butalla testified he researched the township assessor's records found no documentation revealing the screened patio had ever been assessed, noting four different assessors have held office since 1981. In addition, the market value evidence contained in this record does not support the appellants' assertion that remodeling and conversion of the screened patio to a sunroom is not likely to increase the value of the subject property.

The Property Tax Appeal Board finds Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), provides some guidance in appeals of this nature. In Showplace, the appellant only appealed the land value. The basis for judicial review was whether Showplace could appeal only the land valuation, thereby limiting the Property Tax Appeal Board's jurisdiction. The Appellate Court affirmed the Property Tax Appeal Board's decision of reducing the subject's land assessment, but increasing the improvement assessment based on its recent sale. The Appellate Court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements and together they constitute a single assessment. The appellants in this appeal put at issue the valuation of a small portion of the property rather than the entire property. Under the holdings of Showplace, the Property Tax Appeal Board finds the appellants' failure to present evidence of value of the property as a whole substantially diminishes the merits of the appeal. In other words, the construction costs supplied by the appellants to convert a screened patio to an enclosed sunroom in 2004 do not demonstrate

the subject's estimated market value as reflect by its total assessment, both land and improvements together, is incorrect.

The Property Tax Appeal Board finds this record contains two sales of similar properties located within the subject's subdivision. These split-level properties are identical to the subject in size and most features with slight variances in age, but they do not have a sunroom like the subject. They sold for prices of \$254,000 and \$380,000 or \$172.09 and \$257.45 per square foot of living area including land, respectively. The transactions occurred in January 2004 and October 2005. The subject's total assessment for 2005 of \$82,206 reflects an estimated market value of \$249,040 or \$168.73 per square foot of living area including land, which is less than the similar comparable sales without sunrooms. Therefore, the Property Tax Appeal Board finds the subject's assessed valuation is well supported.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established by the board of review is correct and no reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member



Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 1, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30

days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.